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U.S. Patent Application Serial No. 09/493,478 of Patrick Dana Simpson, Terry Edward Simpson, and Dana William Simpson for a REMOVABLE LOAD BED FOR A VEHICLE; Our File – SMTT 320A, Your Ref. – 81959-2

Dear Ms. Pinkney:

Re:

Pursuant to your voicemail message of December 7, 2004, listed below is the information you requested regarding the country of residence for the inventors in the referenced application.

| Name of Inventor | Country of Residence |
|----------------------|----------------------|
| Patrick Dana Simpson | Canada |
| Terry Edward Simpson | Canada |
| Dana William Simpson | Canada |

Please feel free to contact us with any further questions or comment.

Sincerely,

Anton E. Skaugset

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